



U.S. Department of Commerce
BUREAU OF THE CENSUS

Quarterly Summary of State and Local Tax Revenue

GT79 No. 1

Issued July 1979

January—March 1979

Taxes collected by State and local governments in the United States totaled \$202.1 billion during the 12 months ended with March 1979. This was an increase in total taxes of \$15.2 billion, or 8.1 percent, in comparison with the year ending with March 1978. State taxes rose \$13.3 billion (12.2 percent) in this period and locally imposed taxes were up \$1.9 billion (2.4 percent). The following table is a summary by type of tax.

During the first quarter of calendar 1979 collections of State and local taxes amounted to \$51.1 billion. As compared with the corresponding quarter of 1978, this is a rise of \$3.8 billion, or 8.0 percent. Table 1 shows amounts for the current quarter and prior quarters since 1974.

Trends and seasonal variations in State and local tax revenue may be influenced by numerous factors, including changes

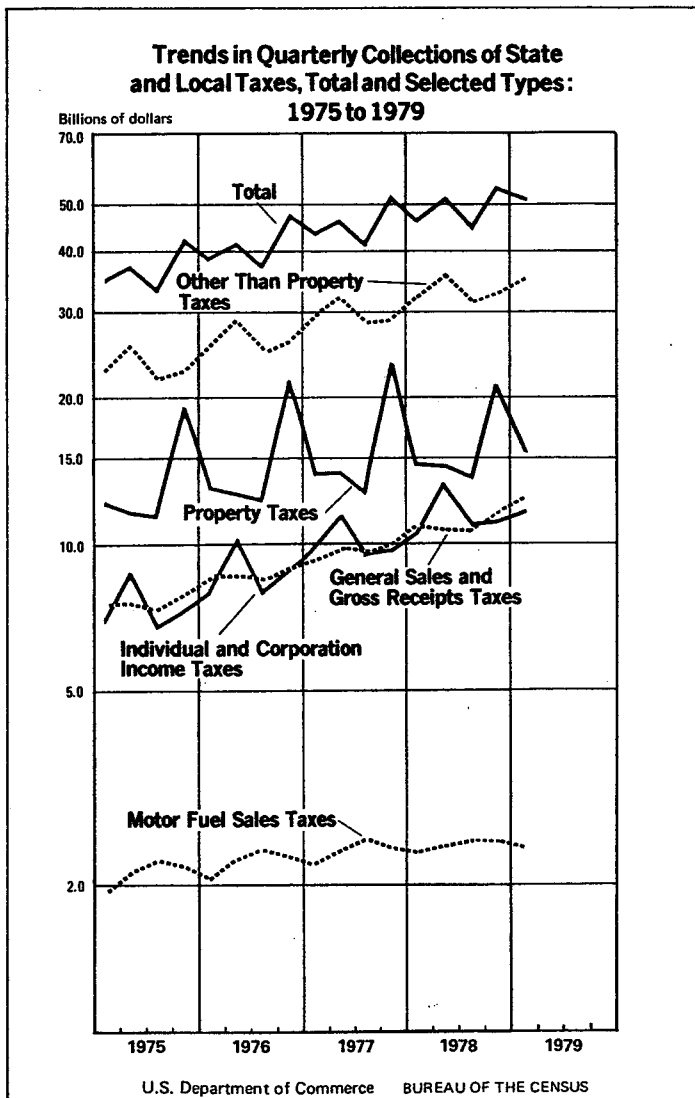
Type of tax	Amount (in millions of dollars) 12 months ended with March		Percent increase
	1979	1978	
Total.....	202,097	186,935	8.1
Property.....	65,547	65,185	0.5
Other than property.....	136,550	121,750	12.2
General sales and gross receipts.....	45,750	40,219	13.8
Motor fuel.....	9,898	9,467	4.6
Tobacco product sales.....	3,773	3,724	1.3
Alcoholic beverage sales.....	2,502	2,359	6.1
Individual income.....	36,256	31,435	15.3
Corporation net income.....	11,465	10,146	13.0
Motor vehicle and operators' licenses.....	5,451	5,040	8.2
All other.....	21,455	19,360	10.8

For sale by the Subscribers Services Section (Publications), Bureau of the Census, Washington, D.C. 20233 or any U.S. Department of Commerce district office. For information on a consolidated subscription covering all annual and quarterly government reports write to Subscribers Services Section. Postage stamps not acceptable; currency submitted at sender's risk. Remittances from foreign countries must be by international money order or by draft on a U.S. bank. Price 30 cents, subscription price \$1.20

INTRODUCTION

in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections (e.g., the adoption or revision of withholding or installment provisions). Such factors are likely to deserve special attention in the interpretation of significant changes in individual State collections for particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.



¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1978 and State Government Finances in 1977. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1976-77.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in the reports cited in footnote 1. A major portion of the residual heading "All other taxes," includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing

respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 8 percent of the local government total, and representing about one-quarter of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1975, as shown in table 1, are estimated based upon information from a revised stratified sample panel, effective

in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 86 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report

QUARTERLY TAX REPORT

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
First Quarter of 1979 and Prior Periods
 (Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income¹	Motor vehicle and operators' licenses	All other
QUARTERS												
1979:												
1st quarter.....	51,112	31,639	19,473	15,422	12,438	2,395	892	624	8,621	3,302	1,850	5,568
1978:												
4th quarter.....	53,870	28,792	25,078	21,374	11,523	2,511	942	634	9,089	2,146	1,022	4,629
3d quarter.....	45,858	28,376	17,482	13,975	10,893	2,574	948	614	8,748	2,180	1,066	4,860
2d quarter.....	51,257	33,313	17,944	14,776	10,896	2,418	991	630	9,798	3,837	1,513	6,398
1st quarter.....	47,347	28,767	18,580	14,869	10,984	2,277	899	586	7,870	2,987	1,754	5,121
1977:												
4th quarter.....	52,512	25,640	26,872	23,674	9,925	2,404	925	601	7,893	1,923	930	4,237
3d quarter.....	41,169	25,246	15,923	12,687	9,653	2,445	955	577	7,650	1,964	952	4,286
2d quarter.....	45,907	29,190	16,717	13,955	9,657	2,341	945	595	8,022	3,272	1,404	5,716
1st quarter.....	43,184	26,035	17,149	13,848	9,505	2,175	859	536	7,287	2,550	1,675	4,749
1976:												
4th quarter.....	47,674	22,962	24,712	21,762	8,803	2,276	883	576	7,161	1,602	838	3,773
3d quarter.....	37,212	22,046	15,166	12,263	8,426	2,373	928	541	6,319	1,597	946	3,819
2d quarter.....	41,587	26,498	15,089	12,672	8,547	2,265	926	576	7,309	2,769	1,246	5,277
1st quarter.....	38,671	22,968	15,703	12,887	8,517	2,052	860	542	5,962	2,057	1,722	4,072
1975:												
4th quarter.....	42,088	20,146	21,942	19,435	7,808	2,167	886	548	5,915	1,293	754	3,282
3d quarter.....	33,131	19,288	13,843	11,338	7,272	2,226	913	521	5,529	1,173	874	3,285
2d quarter.....	37,050	23,096	13,954	11,504	7,529	2,101	890	565	6,187	2,508	1,062	4,704
1st quarter.....	34,726	20,334	14,392	12,013	7,424	1,950	785	521	5,144	1,774	1,579	3,536
1974:												
4th quarter.....	38,508	18,547	19,961	17,585	7,206	2,118	842	518	5,328	1,268	709	2,934
3d quarter.....	31,091	18,068	13,023	10,690	6,916	2,148	838	491	5,044	1,209	817	2,938
2d quarter.....	34,286	21,464	12,822	10,572	7,127	2,061	874	554	5,375	2,167	1,050	4,506
1st quarter.....	31,453	19,283	12,170	10,496	6,712	1,878	812	523	4,876	1,505	1,555	3,096
12 MONTHS ENDING												
March 1979.....	202,097	122,120	79,977	65,547	45,750	9,898	3,773	2,502	36,256	11,465	5,451	21,455
December 1978.....	198,332	119,248	79,084	64,994	44,296	9,780	3,780	2,464	35,505	11,150	5,355	21,008
September 1978.....	196,974	116,096	80,878	67,294	42,698	9,673	3,763	2,431	34,309	10,927	5,263	20,616
June 1978.....	192,285	112,966	79,319	66,006	41,458	9,544	3,770	2,394	33,211	10,711	5,149	20,042
March 1978.....	186,935	108,843	78,092	65,185	40,219	9,467	3,724	2,359	31,435	10,146	5,040	19,360
December 1977.....	182,772	106,111	76,661	64,164	38,740	9,365	3,684	2,309	30,852	9,709	4,961	18,988
September 1977.....	177,934	103,433	74,501	62,252	37,618	9,237	3,642	2,284	30,120	9,388	4,869	18,524
June 1977.....	173,977	100,233	73,744	61,828	36,391	9,165	3,615	2,248	28,789	9,021	4,863	18,057
March 1977.....	169,657	97,541	72,116	60,545	35,281	9,089	3,596	2,229	28,076	8,518	4,705	17,618
December 1976.....	165,144	94,474	70,670	59,584	34,293	8,966	3,597	2,235	26,751	8,025	4,752	16,941
September 1976.....	159,558	91,658	67,900	57,257	33,298	8,857	3,600	2,207	25,505	7,716	4,668	16,450
June 1976.....	155,477	88,900	66,577	56,332	32,144	8,710	3,585	2,187	24,715	7,293	4,596	15,916
March 1976.....	150,940	85,498	65,442	55,164	31,126	8,546	3,549	2,176	23,593	7,031	4,412	15,243
December 1975.....	146,995	82,864	64,131	54,290	30,033	8,444	3,474	2,155	22,775	6,748	4,269	14,807
September 1975.....	143,415	81,265	62,150	52,440	29,431	8,395	3,430	2,125	22,188	6,723	4,224	14,459
June 1975.....	141,375	80,045	61,330	51,792	29,075	8,317	3,355	2,095	21,703	6,759	4,167	14,112
March 1975.....	138,611	78,413	60,198	50,860	28,673	8,277	3,339	2,084	20,891	6,418	4,155	13,914
December 1974.....	135,338	77,362	57,976	49,343	27,961	8,205	3,366	2,086	20,623	6,149	4,131	13,474
September 1974.....	133,083	75,875	57,208	49,219	27,156	8,232	3,348	2,054	20,151	5,964	4,095	12,864
June 1974.....	130,183	73,966	56,217	48,836	26,267	8,234	3,323	2,015	19,607	5,772	3,933	12,196
March 1974.....	127,778	72,754	55,024	48,179	25,315	8,294	3,305	1,980	19,574	5,630	3,975	11,527

Note: Because of rounding, detail may not add to total. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1976-77. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

5

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1979
and Prior Periods

(Dollar amounts in millions)

Area	Area popu- lation, 1977 ¹	Collections, 12 months ended March			Area	Area popu- lation, 1977 ¹	Collections, 12 months ended March		
		1979	1978	Percent change			1979	1978	Percent change
ALABAMA									
Jefferson County.....	652,700	84.0	77.1	8.9	Polk County.....	300,900	117.6	113.0	4.1
Mobile County.....	347,100	30.0	28.0	7.1	KANSAS				
ARIZONA									
Maricopa County.....	1,243,200	358.1	381.8	-6.2	Sedgwick County.....	351,200	122.9	120.7	1.8
Pima County.....	453,900	158.6	154.5	2.7	KENTUCKY				
ARKANSAS									
Pulaski County.....	319,600	56.6	53.3	6.2	Jefferson County.....	689,100	134.4	119.6	12.4
CALIFORNIA ²									
Alameda County.....	1,095,400	402.9	573.1	-29.7	LOUISIANA				
Contra Costa County.....	597,900	204.3	381.6	-46.5	East Baton Rouge Parish.....	316,300	32.5	33.0	-1.5
Fresno County.....	462,500	157.1	196.7	-20.1	Jefferson Parish.....	407,100	47.3	46.6	1.5
Kern County.....	354,300	168.6	208.9	-19.3	Orleans Parish.....	562,000	22.5	55.7	³ -59.6
Los Angeles County.....	7,004,400	2,645.4	3,500.9	-24.4	MARYLAND				
Monterey County.....	271,500	88.5	119.1	-25.7	Anne Arundel County.....	348,800	63.7	62.6	1.8
Orange County.....	1,755,600	680.9	820.5	-17.0	Baltimore city.....	830,500	209.8	224.1	-6.4
Riverside County.....	543,000	188.2	226.2	-16.8	Baltimore County.....	645,700	160.4	157.9	1.6
Sacramento County.....	702,800	182.0	262.6	-30.7	Montgomery County.....	577,400	259.3	253.8	2.2
San Bernardino County.....	712,500	235.5	296.7	-20.6	Prince Georges County.....	675,500	209.6	217.0	-3.4
San Diego County.....	1,623,400	465.3	612.1	-24.0	MASSACHUSETTS				
San Francisco County.....	665,000	290.7	396.4	-26.7	Bristol County.....	464,100	186.9	173.5	7.7
San Joaquin County.....	301,800	98.1	135.9	-27.8	Essex County.....	625,200	332.6	333.4	-0.2
San Mateo County.....	581,200	235.8	308.0	-23.5	Hampden County.....	460,100	188.1	185.0	1.7
Santa Barbara County.....	286,300	99.4	114.9	-13.5	Middlesex County.....	1,397,100	782.4	741.0	5.6
Santa Clara County.....	1,198,900	433.8	596.5	-27.3	Norfolk County.....	619,100	367.7	325.9	12.8
Ventura County.....	452,500	166.6	226.6	-20.5	Plymouth County.....	383,700	206.6	190.6	8.4
COLORADO									
Denver County.....	481,500	179.8	169.2	6.3	Suffolk County.....	713,600	479.0	490.0	-2.3
El Paso County.....	279,700	68.7	64.2	7.0	Worcester County.....	648,200	251.3	242.6	3.6
Jefferson County.....	324,400	107.5	104.1	3.3	MICHIGAN				
CONNECTICUT									
Fairfield County.....	801,500	444.7	404.1	10.0	Genesee County.....	445,800	164.8	152.4	8.1
Hartford County.....	819,700	388.2	375.8	3.3	Ingham County.....	268,800	101.6	93.9	8.2
New Haven County.....	763,000	321.0	309.2	3.8	Kent County.....	425,900	126.0	122.4	2.9
DELAWARE									
New Castle County.....	401,200	80.3	70.1	14.6	Macomb County.....	670,600	321.3	288.1	11.5
DISTRICT OF COLUMBIA									
Washington, D.C.....	702,000	185.8	157.7	17.8	Oakland County.....	967,100	492.2	450.8	9.2
FLORIDA									
Broward County.....	850,800	273.2	290.8	-6.1	Washtenaw County.....	248,100	131.2	120.8	8.6
Dade County.....	1,466,800	483.5	464.0	4.2	Wayne County.....	2,477,900	926.3	882.0	5.0
Duval County.....	564,600	109.5	106.3	3.0	MINNESOTA				
Hillsborough County.....	581,300	130.5	122.7	6.4	Hennepin County.....	916,500	452.3	440.8	2.6
Orange County.....	409,700	109.9	98.8	11.2	Ramsey County.....	456,600	175.9	175.8	0.1
Palm Beach County.....	470,200	180.5	196.0	-7.9	MISSOURI				
Pinellas County.....	649,400	129.4	116.7	10.9	Jackson County.....	617,900	155.8	148.8	4.7
Polk County.....	278,300	58.6	54.1	8.3	St. Louis city.....	516,700	84.0	85.7	-2.0
GEORGIA									
De Kalb County.....	453,800	121.1	122.6	-1.2	St. Louis County.....	984,700	315.6	312.9	0.9
Fulton County.....	571,000	253.8	248.9	2.0	NEBRASKA				
HAWAII									
Honolulu County.....	718,400	135.5	171.3	³ -20.9	Douglas County.....	415,000	154.5	144.4	7.0
ILLINOIS									
Cook County.....	5,344,400	1,934.4	1,826.5	5.9	NEVADA				
Du Page County.....	558,000	281.0	242.6	15.8	Clark County.....	343,400	117.7	84.8	38.8
Kane County.....	270,300	90.3	81.6	10.7	NEW JERSEY				
Lake County.....	406,000	198.1	124.3	³ 59.4	Bergen County.....	870,100	467.4	451.3	3.6
St. Clair County.....	284,000	49.2	46.6	5.6	Burlington County.....	352,400	136.9	116.5	17.5
Will County.....	298,900	99.0	91.2	8.6	Camden County.....	475,300	183.2	194.6	-5.9
INDIANA									
Allen County.....	286,700	70.5	72.4	-2.6	Essex County.....	872,100	413.9	409.6	1.0
Lake County.....	545,500	190.8	182.8	4.4	Hudson County.....	572,900	245.0	232.5	5.4
Marion County.....	775,300	200.3	233.7	-14.3	Mercer County.....	318,700	144.7	141.0	2.6

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1979
and Prior Periods—Continued
(Dollar amounts in millions)

Area	Area population, 1977 ¹	Collections, 12 months ended March			Area	Area population, 1977 ¹	Collections, 12 months ended March		
		1979	1978	Percent change			1979	1978	Percent change
NEW MEXICO					PENNSYLVANIA--CONTINUED				
Bernalillo County.....	364,800	68.3	62.9	8.6	Luzerne County.....	343,900	48.6	38.8	25.3
NEW YORK					Montgomery County.....	633,200	243.1	218.9	11.1
Albany County.....	286,300	104.4	108.3	-3.6	Philadelphia County.....	1,817,100	300.5	332.7	-9.7
Erie County.....	1,083,000	527.8	539.9	-2.3	Westmoreland County.....	381,400	62.4	58.5	6.7
Monroe County.....	708,500	378.0	379.5	-0.4	York County.....	288,800	55.2	47.4	16.5
Nassau County.....	1,396,600	1,115.3	1,075.2	3.7	RHODE ISLAND				
New York City.....	7,453,600	3,248.6	3,242.6	0.2	Providence County.....	568,300	193.1	186.2	3.7
Oneida County.....	264,700	91.8	95.6	-4.0	SOUTH CAROLINA				
Onondaga County.....	475,300	167.3	183.9	-9.0	Charleston County.....	260,200	51.1	47.7	7.1
Suffolk County.....	1,278,700	922.4	795.9	15.9	Greenville County.....	267,400	56.0	53.6	4.5
Westchester County.....	878,100	686.4	625.2	9.8	Richland County.....	250,800	52.8	50.5	4.6
NORTH CAROLINA					TENNESSEE				
Guilford County.....	302,900	72.8	66.4	9.6	Davidson County.....	454,900	109.4	78.2	³ 39.9
Mecklenburg County.....	377,000	114.0	105.8	7.8	Hamilton County.....	262,600	66.2	57.1	15.9
Wake County.....	269,500	65.1	58.1	12.0	Knox County.....	295,500	58.5	60.1	-2.7
OHIO					Shelby County.....	744,200	164.8	174.8	-5.7
Cuyahoga County.....	1,578,500	554.9	537.4	3.3	TEXAS				
Franklin County.....	859,500	235.7	223.8	5.3	Bexar County.....	918,900	161.0	157.5	2.2
Hamilton County.....	879,700	262.2	251.4	4.3	Dallas County.....	1,423,600	514.4	485.6	5.9
Lorain County.....	266,400	72.2	96.5	² -25.2	El Paso County.....	425,200	77.2	74.7	3.3
Lucas County.....	479,700	157.6	123.0	28.1	Harris County.....	2,044,400	842.1	728.9	15.5
Mahoning County.....	289,600	61.9	64.1	-3.4	Tarrant County.....	753,400	177.3	167.5	5.9
Montgomery County.....	582,700	173.8	160.2	8.5	Travis County.....	375,400	109.7	95.1	15.4
Stark County.....	377,200	81.7	78.4	4.2	UTAH				
Summit County.....	535,000	140.7	153.3	-8.2	Salt Lake County.....	524,700	149.0	125.7	18.5
OKLAHOMA					VIRGINIA				
Oklahoma County.....	543,800	96.1	99.0	-2.9	Fairfax County.....	525,500	244.8	187.6	³ 30.5
Tulsa County.....	422,800	108.9	96.5	12.8	Norfolk city.....	276,000	45.3	42.1	7.6
OREGON					WASHINGTON				
Multnomah County.....	549,900	247.8	237.2	4.5	King County.....	1,153,000	363.6	349.8	3.9
PENNSYLVANIA					Pierce County.....	420,500	112.5	101.6	10.7
Allegheny County.....	1,501,400	438.6	350.6	25.1	Snohomish County.....	268,600	70.5	62.2	13.3
Berks County.....	305,900	62.2	66.2	-6.1	Spokane County.....	310,700	70.4	60.7	16.0
Bucks County.....	468,600	152.6	142.8	6.9	WISCONSIN				
Chester County.....	296,800	68.5	73.2	6.4	Dane County.....	306,900	120.2	107.2	12.1
Delaware County.....	586,400	163.5	161.2	1.4	Milwaukee County.....	1,005,100	399.5	417.6	-4.3
Erie County.....	275,000	84.1	94.5	-11.0	Waukesha County.....	260,000	103.6	100.2	3.4
Lancaster County.....	345,200	44.0	47.8	-8.0					
Lehigh County.....	265,300	71.8	65.6	9.5					

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

¹Population data are estimates from the Bureau of the Census, Current Population Reports.

²California data reflect effects of tax restrictions imposed effective July 1978.

³Reflects change in collection cycle.

Table 3. Collections of Selected State Taxes, First Quarter of 1979 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	1st quarter 1979 (thousand dollars)	12-month periods			1st quarter 1979 (thousand dollars)	12-month periods		
		Year ended March 1979 (thousand dollars)	Percent change from--			Year ended March 1979 (thousand dollars)	Percent change from--	
			Year ended Dec. 1978	Year ended March 1978			Year ended Dec. 1978	Year ended March 1978
United States, total ²	31,638,903	122,119,585	2.4	12.2	10,384,525	38,544,946	3.5	13.7
Alabama.....	501,468	1,682,925	3.7	12.3	136,223	522,784	3.1	10.1
Alaska.....	279,985	738,636	29.7	-4.0	(X)	(X)	(X)	(X)
Arizona.....	347,432	1,455,252	3.6	17.9	180,234	668,659	5.0	19.8
Arkansas.....	251,695	979,248	1.9	10.9	83,028	342,334	2.6	12.5
California.....	3,995,101	16,413,972	0.4	15.9	1,511,379	5,518,613	1.3	13.1
Colorado.....	312,344	1,345,804	2.9	14.7	134,271	488,276	5.9	23.6
Connecticut.....	411,833	1,646,736	1.9	9.0	181,350	714,936	3.7	14.1
Delaware.....	124,965	477,735	2.4	11.8	(X)	(X)	(X)	(X)
Florida.....	1,133,122	4,204,676	3.7	18.0	517,452	1,877,142	4.7	19.8
Georgia.....	578,118	2,383,878	2.4	12.9	220,518	873,577	3.0	14.2
Hawaii.....	225,850	836,857	4.9	13.7	114,921	413,808	5.5	14.4
Idaho.....	119,342	448,129	3.9	13.0	30,630	127,905	1.9	11.0
Illinois.....	1,670,399	6,197,665	3.3	10.1	607,039	2,165,538	4.5	9.9
Indiana.....	663,454	2,611,722	0.8	8.1	367,815	1,291,477	5.9	17.3
Iowa.....	532,809	1,588,259	5.7	15.4	105,193	407,763	2.9	10.9
Kansas.....	335,422	1,164,839	4.1	13.2	99,909	387,907	2.5	11.4
Kentucky.....	568,994	2,047,115	7.1	15.2	177,130	588,203	7.5	14.4
Louisiana.....	543,376	2,167,872	3.1	17.2	171,921	648,008	5.4	18.7
Maine.....	139,354	555,496	1.5	10.2	45,233	195,121	1.4	6.6
Maryland.....	593,263	2,566,610	2.0	9.2	174,188	673,226	2.5	16.6
Massachusetts.....	856,715	3,461,941	1.6	0.8	221,055	679,762	17.2	38.0
Michigan.....	1,430,898	5,657,911	2.1	11.2	426,666	1,614,871	1.9	10.4
Minnesota.....	788,565	3,013,677	2.6	11.2	141,864	588,197	1.1	13.2
Mississippi.....	324,768	1,159,642	2.6	11.1	150,388	581,668	2.5	11.0
Missouri.....	480,368	1,937,022	3.8	11.5	193,417	766,586	2.6	14.3
Montana.....	92,672	382,830	5.7	19.4	(X)	(X)	(X)	(X)
Nebraska.....	184,758	713,261	2.2	8.7	64,127	245,890	0.9	4.0
Nevada.....	122,690	437,464	5.1	18.4	44,419	162,200	5.7	19.6
New Hampshire.....	72,680	257,624	2.2	12.3	(X)	(X)	(X)	(X)
New Jersey.....	821,737	3,585,440	2.4	11.3	239,830	1,076,617	2.3	9.3
New Mexico.....	231,240	818,474	3.3	15.8	91,870	360,359	2.2	15.9
New York.....	3,365,379	11,693,817	-0.3	6.9	795,491	2,588,732	2.3	6.4
North Carolina.....	838,080	2,829,194	2.6	11.1	158,972	632,362	2.9	12.5
North Dakota.....	87,381	334,867	1.1	15.8	28,949	106,227	4.3	11.5
Ohio.....	1,246,237	4,393,460	2.5	7.7	338,244	1,405,989	3.3	11.5
Oklahoma.....	403,637	1,477,080	3.1	18.3	68,510	270,688	2.2	16.3
Oregon.....	273,466	1,271,262	2.4	19.0	(X)	(X)	(X)	(X)
Pennsylvania.....	1,435,230	6,643,468	2.1	11.9	483,163	1,855,779	3.3	10.2
Rhode Island.....	124,198	512,968	4.0	14.3	39,183	155,343	4.4	10.6
South Carolina.....	390,605	1,466,588	1.8	10.8	131,302	513,219	2.9	12.6
South Dakota.....	82,426	256,022	9.0	19.4	34,713	129,384	4.4	19.1
Tennessee.....	466,854	1,811,873	3.0	10.9	228,353	923,312	3.2	14.3
Texas.....	1,314,478	5,594,884	1.6	10.7	533,944	2,125,502	1.8	13.6
Utah.....	176,150	673,252	3.7	16.3	74,083	282,905	1.0	11.8
Vermont.....	63,568	249,754	2.0	4.7	10,163	37,041	4.1	13.0
Virginia.....	559,418	2,495,768	2.7	10.0	137,526	532,756	2.6	12.5
Washington.....	769,392	2,746,111	7.5	21.3	500,041	1,600,381	10.6	24.9
West Virginia.....	289,692	1,092,083	4.8	16.3	140,295	535,504	4.5	16.2
Wisconsin.....	922,365	3,288,513	3.1	14.7	207,474	731,035	2.6	11.8
Wyoming.....	94,930	349,909	9.0	26.0	42,049	137,360	11.1	26.5
EXHIBIT: District of Columbia ²	177,229	815,105	-1.5	8.8	40,074	161,238	0.7	8.4

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, First Quarter of 1979 and Prior Periods—Continued

State	Motor fuel sales				Tobacco product sales			
	1st quarter 1979 (thousand dollars)	12-month periods			1st quarter 1979 (thousand dollars)	12-month periods		
		Year ended March 1979 (thousand dollars)	Percent change from--			Year ended March 1979 (thousand dollars)	Percent change from--	
			Year ended Dec. 1978	Year ended March 1978			Year ended Dec. 1978	Year ended March 1978
United States, total ¹	2,375,927	9,821,953	1.2	4.5	859,187	3,644,276	-0.3	1.1
Alabama.....	42,614	178,916	1.0	5.5	11,950	51,651	-0.1	2.1
Alaska.....	3,138	21,624	-10.7	-10.1	977	4,506	0.8	0.2
Arizona.....	31,380	125,713	1.2	6.0	9,236	37,596	0.3	3.8
Arkansas.....	29,172	129,607	-0.7	4.3	11,527	48,852	1.0	4.4
California.....	223,956	892,129	1.6	5.7	52,920	258,814	-7.9	-4.5
Colorado.....	27,127	112,177	0.5	6.8	8,254	37,186	-8.5	-17.7
Connecticut.....	40,246	165,365	1.0	2.8	17,847	75,349	9.2	9.6
Delaware.....	6,942	34,129	-3.2	0.4	2,844	12,242	1.0	-1.3
Florida.....	110,213	428,331	1.6	7.3	60,056	236,849	0.5	6.4
Georgia.....	64,078	265,805	1.0	4.7	18,773	77,432	0.4	1.3
Hawaii.....	8,819	35,323	1.0	4.7	3,147	11,688	4.0	10.6
Idaho.....	11,387	54,610	3.3	17.4	1,845	8,037	0.1	-
Illinois.....	99,139	425,950	-0.1	2.9	43,871	180,524	0.7	-2.1
Indiana.....	18,072	228,316	¹ -15.5	¹ 14.0	19,046	84,445	-0.1	15.0
Iowa.....	40,204	157,300	5.0	16.0	10,894	46,668	0.5	0.6
Kansas.....	32,273	127,403	3.9	4.7	7,373	31,975	-1.1	-0.2
Kentucky.....	50,840	201,074	4.1	6.7	5,216	21,930	1.1	1.2
Louisiana.....	45,905	192,873	1.4	6.8	14,000	59,454	0.7	2.8
Maine.....	12,863	57,681	0.4	3.0	5,566	23,937	0.7	-1.3
Maryland.....	47,709	197,441	-0.1	0.6	12,679	53,154	0.6	-0.8
Massachusetts.....	47,789	210,053	-6.9	-7.3	34,807	144,198	0.9	1.0
Michigan.....	122,990	467,865	3.5	7.2	33,085	140,368	-1.5	-0.1
Minnesota.....	46,709	211,686	1.4	4.6	19,856	85,792	0.7	1.9
Mississippi.....	19,024	127,313	³ -6.4	³ -7.3	7,792	31,904	0.9	3.1
Missouri.....	59,075	220,260	4.2	2.6	14,255	60,622	1.0	1.4
Montana.....	13,262	48,655	5.5	5.1	2,977	11,225	0.7	-3.6
Nebraska.....	23,195	102,497	0.9	8.0	5,295	22,473	-0.1	-0.4
Nevada.....	8,149	34,692	2.7	12.5	3,730	12,622	9.6	13.7
New Hampshire.....	11,478	46,324	3.5	9.1	5,809	26,470	0.9	-0.2
New Jersey.....	67,946	306,303	0.2	3.9	40,452	168,864	0.4	-0.8
New Mexico.....	17,832	71,648	0.7	4.1	3,317	14,138	-1.7	1.7
New York.....	140,620	505,589	4.5	1.9	74,535	327,946	-0.8	-2.1
North Carolina.....	75,207	316,279	1.5	5.4	4,242	19,059	0.1	-2.2
North Dakota.....	6,211	35,451	1.7	9.4	2,079	8,836	1.8	2.3
Ohio.....	104,002	416,381	1.2	3.1	49,316	204,509	0.4	1.4
Oklahoma.....	32,092	135,472	1.4	5.8	13,226	55,315	1.7	3.3
Oregon.....	21,948	99,785	0.5	4.4	9,163	32,589	4.7	1.1
Pennsylvania.....	128,135	524,943	0.7	2.3	59,459	251,845	0.6	0.7
Rhode Island.....	9,549	42,312	-0.7	2.8	5,563	24,185	-	1.4
South Carolina.....	40,006	170,268	0.7	8.6	6,491	27,662	0.4	2.9
South Dakota.....	7,740	38,351	-0.7	2.1	2,097	9,223	-	0.4
Tennessee.....	60,536	219,262	6.4	10.3	17,030	71,971	0.3	3.7
Texas.....	129,972	488,510	3.5	4.3	72,394	305,117	1.1	4.1
Utah.....	23,528	71,869	15.9	24.1	1,787	8,010	-0.8	2.1
Vermont.....	6,047	23,997	0.2	1.2	2,166	9,387	0.3	-0.4
Virginia.....	77,672	292,305	3.4	6.1	4,014	17,451	0.6	-3.3
Washington.....	47,964	237,548	-1.9	9.4	15,919	63,157	0.2	4.1
West Virginia.....	24,581	101,868	6.2	20.3	8,771	35,709	6.7	26.1
Wisconsin.....	42,369	183,845	1.3	5.2	20,378	86,243	0.9	2.1
Wyoming.....	14,222	38,855	20.4	35.6	1,161	5,097	2.6	7.9
EXHIBIT: District of Columbia ²	4,923	21,581	-1.1	-2.9	2,720	11,393	0.9	-1.3

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, First Quarter of 1979 and Prior Periods—Continued

State	Alcoholic beverage sales				Individual income			
	1st quarter 1979 (thousand dollars)	12-month periods			1st quarter 1979 (thousand dollars)	12-month periods		
		Year ended March 1979 (thousand dollars)	Percent change from--			Year ended March 1979 (thousand dollars)	Percent change from--	
			Year ended Dec. 1978	Year ended March 1978			Year ended Dec. 1978	Year ended March 1978
United States, total ²	588,299	2,366,403	1.3	5.2	7,565,842	32,285,574	2.3	16.1
Alabama.....	18,631	80,882	1.5	12.1	77,413	342,629	3.3	18.7
Alaska.....	1,803	7,471	-1.3	-6.2	27,752	126,252	-6.1	-20.4
Arizona.....	5,445	20,582	2.4	9.6	49,541	253,647	2.9	22.7
Arkansas.....	4,708	21,198	1.0	10.2	55,624	223,912	2.7	17.1
California.....	31,080	139,718	0.9	6.6	1,048,335	5,124,392	0.4	21.7
Colorado.....	6,354	22,370	1.1	3.1	74,005	415,054	0.5	9.4
Connecticut.....	6,262	25,355	-	1.0	17,159	78,527	4.3	15.4
Delaware.....	905	4,580	-1.1	1.6	55,014	212,282	5.4	15.3
Florida.....	71,784	264,028	1.8	16.0	(X)	(X)	(X)	(X)
Georgia.....	22,103	89,753	-1.2	3.0	145,281	688,622	3.3	21.5
Hawaii.....	5,918	20,172	7.7	15.9	69,565	251,781	5.1	13.7
Idaho.....	1,830	7,340	1.4	5.4	40,664	143,681	4.8	7.5
Illinois.....	18,496	76,201	-	-0.5	474,799	1,706,704	3.0	12.5
Indiana.....	6,105	32,826	-1.6	4.2	164,574	591,391	3.1	13.6
Iowa.....	3,199	15,795	-2.2	2.3	192,839	568,074	8.8	17.2
Kansas.....	5,565	23,417	0.5	6.3	85,343	295,794	8.5	29.2
Kentucky.....	3,697	15,703	0.3	2.3	116,056	446,805	6.8	19.4
Louisiana.....	11,682	49,771	1.5	6.4	51,458	230,223	4.9	38.4
Maine.....	5,405	25,582	0.9	2.4	23,438	117,184	2.2	30.1
Maryland.....	6,666	28,581	-0.5	0.3	203,649	968,194	3.5	12.0
Massachusetts.....	19,163	79,923	1.3	1.3	377,484	1,561,554	3.9	15.5
Michigan.....	21,658	84,239	1.8	3.6	369,673	1,841,041	-1.1	20.0
Minnesota.....	13,173	53,489	10.7	3.0	307,094	1,218,306	3.7	15.3
Mississippi.....	6,667	28,769	0.8	18.5	47,145	183,554	6.0	24.5
Missouri.....	5,644	25,074	-0.2	4.7	134,333	500,356	8.3	16.1
Montana.....	3,817	13,550	18.8	49.3	36,094	136,755	5.2	13.2
Nebraska.....	2,678	11,901	0.7	5.0	52,695	191,081	6.6	7.8
Nevada.....	2,205	11,088	-0.4	1.5	(X)	(X)	(X)	(X)
New Hampshire.....	921	4,466	1.7	7.0	716	9,045	-0.1	25.2
New Jersey.....	15,875	60,681	7.9	10.8	206,622	849,399	3.0	16.1
New Mexico.....	1,570	7,546	-1.6	2.2	17,916	46,797	5.1	49.9
New York.....	38,869	149,689	-0.3	-0.6	1,096,581	5,057,867	-1.0	12.2
North Carolina.....	23,338	96,695	1.6	6.2	219,429	952,535	3.1	16.3
North Dakota.....	1,454	6,435	-	3.8	13,798	68,996	-9.9	12.1
Ohio.....	18,277	73,754	-	-1.2	218,519	826,418	-0.1	8.1
Oklahoma.....	8,891	37,158	0.6	0.9	84,317	327,617	6.8	31.5
Oregon.....	2,063	9,449	-0.2	29.9	173,795	776,236	3.8	21.5
Pennsylvania.....	37,264	115,489	3.7	6.1	386,130	1,484,678	3.6	17.4
Rhode Island.....	1,476	7,488	-2.7	-2.6	29,451	140,124	8.3	28.9
South Carolina.....	18,684	82,446	1.1	5.9	96,351	414,877	7.0	21.8
South Dakota.....	1,807	7,807	0.3	4.6	(X)	(X)	(X)	(X)
Tennessee.....	12,054	46,988	1.3	6.6	4,447	24,442	-1.8	8.2
Texas.....	45,100	177,602	2.8	12.5	(X)	(X)	(X)	(X)
Utah.....	1,938	5,583	11.0	12.7	50,243	219,702	5.7	26.9
Vermont.....	3,186	13,826	1.0	13.3	18,434	70,314	4.9	-6.5
Virginia.....	11,616	60,266	³ -8.3	³ -10.3	199,683	922,310	2.2	9.9
Washington.....	20,752	76,737	1.5	7.1	(X)	(X)	(X)	(X)
West Virginia.....	1,622	5,488	4.4	-2.6	43,659	205,402	2.8	15.1
Wisconsin.....	8,255	40,136	-1.5	-6.9	408,724	1,471,020	4.1	16.0
Wyoming.....	644	1,316	³ 95.8	³ 16.8	(X)	(X)	(X)	(X)
EXHIBIT: District of Columbia ²	1,959	8,389	-6.8	-19.3	53,790	217,844	0.7	1.1

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, First Quarter of 1979 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' licenses			
	1st quarter 1979 (thousand dollars)	12-month periods			1st quarter 1979 (thousand dollars)	12-month periods		
		Year ended March 1979 (thousand dollars)	Percent change from--			Year ended March 1979 (thousand dollars)	Percent change from--	
			Year ended Dec. 1978	Year ended March 1978			Year ended Dec. 1978	Year ended March 1978
United States, total ¹	3,301,903	11,464,460	2.8	13.0	1,761,153	5,105,308	-5.0	8.1
Alabama.....	32,319	88,833	3.6	10.7	25,230	44,500	11.4	3.3
Alaska.....	167,382	189,725	32.5	47.3	974	4,552	-26.4	-51.7
Arizona.....	16,241	82,237	5.7	37.9	19,941	58,161	2.7	8.0
Arkansas.....	18,277	84,051	2.0	11.9	11,403	51,581	2.7	10.3
California.....	637,061	2,267,710	3.1	17.8	114,721	399,565	0.2	7.4
Colorado.....	17,596	103,707	8.0	18.4	18,937	51,063	4.7	25.3
Connecticut.....	65,054	212,221	0.2	9.2	18,313	82,988	1.6	6.2
Delaware.....	4,960	39,377	-6.8	3.2	5,214	23,343	1.2	17.0
Florida.....	71,427	287,999	4.8	27.1	61,899	243,757	2.3	4.5
Georgia.....	56,297	227,670	2.7	12.9	21,467	52,965	2.2	2.8
Hawaii.....	8,929	34,052	7.2	27.4	4,082	7,333	1.4	84.1
Idaho.....	5,276	34,511	0.2	10.3	8,271	32,263	7.0	38.0
Illinois.....	106,981	437,870	9.3	10.9	120,195	368,567	0.1	5.5
Indiana.....	26,939	154,852	-7.8	-15.8	37,921	90,559	-5.3	-15.4
Iowa.....	27,421	146,192	5.5	49.6	94,964	136,429	5.6	8.0
Kansas.....	20,676	132,984	3.4	6.2	34,222	71,069	2.1	7.4
Kentucky.....	26,082	156,120	5.6	12.8	19,073	52,871	6.3	15.5
Louisiana.....	18,999	222,697	2.9	67.1	10,606	57,830	1.2	34.4
Maine.....	10,484	38,260	6.3	11.3	10,959	25,958	-1.3	4.0
Maryland.....	15,565	138,161	-7.6	-0.4	42,947	87,749	0.8	4.1
Massachusetts.....	78,073	386,360	-1.1	-3.8	24,116	64,089	6.5	-16.7
Michigan.....	245,058	936,357	4.0	3.8	147,225	255,218	27.0	31.2
Minnesota.....	110,025	330,689	3.7	16.4	35,612	124,935	2.7	5.7
Mississippi.....	25,096	58,098	2.2	15.1	6,345	27,978	7.6	29.5
Missouri.....	16,384	118,008	1.2	5.3	39,719	113,055	3.6	6.5
Montana.....	3,912	30,032	0.3	12.4	5,247	19,824	2.0	34.2
Nebraska.....	11,469	48,007	-1.0	5.4	19,226	39,284	-0.6	6.3
Nevada.....	(X)	(X)	(X)	(X)	8,806	21,874	5.5	5.8
New Hampshire.....	21,103	61,222	4.0	20.9	4,717	23,388	-3.5	5.7
New Jersey.....	56,101	387,736	0.9	-1.7	86,125	244,637	0.7	7.2
New Mexico.....	15,739	40,188	3.0	10.9	19,191	32,677	-0.5	-6.6
New York.....	552,827	1,223,281	-5.9	-9.0	*94,000	322,451	1.2	5.9
North Carolina.....	101,185	241,816	-0.2	4.4	98,041	130,671	4.8	8.4
North Dakota.....	4,692	25,566	0.5	16.7	13,498	25,700	2.2	10.5
Ohio.....	229,072	455,048	0.4	10.2	21,091	231,041	0.4	4.3
Oklahoma.....	26,570	87,344	6.1	13.5	60,784	106,835	-17.5	-5.6
Oregon.....	19,815	129,134	4.0	21.8	24,916	108,962	-1.8	23.9
Pennsylvania.....	107,671	866,454	3.0	25.8	108,395	330,587	-4.4	2.8
Rhode Island.....	13,902	51,938	3.8	25.7	10,796	22,030	8.2	7.9
South Carolina.....	58,569	134,076	5.1	12.0	11,462	33,568	-1.9	-13.8
South Dakota.....	546	2,461	-10.4	9.6	18,886	30,557	*85.5	*100.3
Tennessee.....	48,657	182,183	2.7	12.0	26,708	103,903	3.2	23.7
Texas.....	(X)	(X)	(X)	(X)	60,383	323,428	-2.5	11.8
Utah.....	5,011	31,798	1.8	22.9	8,524	17,954	-2.4	0.5
Vermont.....	6,116	22,102	8.8	21.9	4,456	19,914	-12.5	7.9
Virginia.....	34,644	193,577	4.3	19.5	33,582	108,373	3.6	9.0
Washington.....	(X)	(X)	(X)	(X)	31,425	90,215	2.0	25.2
West Virginia.....	9,783	23,418	5.6	3.0	8,290	50,002	7.1	30.2
Wisconsin.....	145,917	318,338	5.1	15.7	36,540	104,793	1.0	3.6
Wyoming.....	(X)	(X)	(X)	(X)	11,708	34,262	10.8	4.3
EXHIBIT: District of Columbia ²	9,275	65,414	3.4	6.4	11,033	19,967	7.2	15.0

- Represents zero or rounds to zero.

X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia: District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 1.³Reflects change in collection cycle.⁴Estimate; actual figures are unavailable.

APPENDIX

Factors Affecting Trends in State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 3 of this report.

ALASKA

Corporation net income. A new method of computing oil and gas corporate income was applicable January 1, 1978.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1979.

CALIFORNIA

Individual income tax. Effective January 1, 1978, refunds exclude major tax relief programs. Also, tax brackets were indexed and tax credits increased applicable January 1, 1978.

COLORADO

Tobacco product sales tax. Rate was temporarily increased from July 1, 1977 to June 30, 1978.

DELAWARE

Motor fuel sales tax. Rate was temporarily increased from 9 to 11 cents per gallon from July 1, 1977 to August 31, 1978.

DISTRICT OF COLUMBIA

Alcoholic beverage sales tax. Rate decreases became effective April 18, 1978.

Motor vehicle and operators' license tax. Registration fees increased generally effective October 1, 1976 and decreased, for passenger vehicles only, applicable October 1, 1977.

FLORIDA

Tobacco product sales tax. Rate increases became effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

HAWAII

Motor vehicle and operators' license tax. State registration fee and gross weight tax were levied effective January 1, 1978. These taxes are in addition to vehicle registration and driver licensing activities conducted by county governments.

INDIANA

Tobacco product sales tax. Rate increases became effective July 1, 1977.

IOWA

Motor fuel sales tax. Tax rate increased from 7 to 8.5 cents per gallon effective July 1, 1978.

KANSAS

Individual income tax. Tax rates revised applicable to tax years beginning January 1, 1977.

LOUISIANA

Individual income tax. Tax tables adjusted effecting increases in tax applicable to tax years beginning January 1, 1977.

Corporation net income tax. Tax rates changed from flat rate of 4 percent to graduated rates ranging from 4 to 8 percent applicable to tax years beginning January 1, 1977.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Individual income tax. Tax rates were increased applicable to tax years beginning January 1, 1977 and lowered for middle income taxpayers effective July 1, 1978.

Corporation net income tax. Tax rate decreased slightly applicable January 1, 1978.

MASSACHUSETTS

General sales and gross receipts tax. Separate meals excise tax was repealed and brought under general sales tax with reduced rate which will eventually equal general sales tax rate, applicable January 1, 1978.

MICHIGAN

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective January 1, 1979.

Alcoholic beverage sales tax. Liquor rate increases became effective August 1, 1978.

Motor vehicle and operators' license tax. Registration fees increased effective June 30, 1978.

MONTANA

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

NEBRASKA

General sales and gross receipts tax. Tax rate increased from 3.0 to 3.5 percent effective July 1, 1977 and decreased effective January 1, 1978 to 3.0 percent.

Motor fuel sales tax. Tax rate increased from 8.5 to 9.5 cents per gallon effective August 1, 1977.

Individual income tax. Tax rate is a percentage of adjusted Federal income tax liability. Recent rate changes and applicable dates were: from 17 to 18 percent applicable January 1, 1977; to 16 percent applicable January 1, 1978; and to 18 percent applicable January 1, 1979.

Corporation net income tax. Tax rate increased applicable January 1, 1977, decreased applicable January 1, 1978 and increased again applicable January 1, 1979.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective August 1, 1977.

Individual income tax. Rate for tax on interest and dividends increased from 4.25 to 5.0 percent applicable January 1, 1977.

Corporation net income tax. Tax rate increased from 7 to 8 percent applicable July 1, 1977 and collection cycle changed applicable July 31, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective April 1, 1978.

NEW MEXICO

General sales and gross receipts tax. Tax rate reduced from 4.0 to 3.75 percent effective July 1, 1978.

Individual income tax. Temporary tax credit program, applicable to tax years ending in 1976 and 1977, substantially reduced tax collections. Tax rates were reduced applicable January 1, 1978.

NEW YORK

Corporation net income tax. A 20 percent tax surcharge was imposed for calendar years 1975 through 1977.

NORTH DAKOTA

Individual income tax. Tax rate decreased applicable January 1, 1978.

Corporation net income tax. Tax rate increased applicable January 1, 1978.

OHIO

Individual income tax. Collection of withheld taxes accelerated effective November 23, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective October 28, 1977.

OREGON

Alcoholic beverage sales tax. Rate increases became effective October 4, 1977.

Corporation net income tax. Tax rates were increased from 6.6 percent to 7.0 percent applicable January 1, 1977, and to 7.5 percent applicable January 1, 1978.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

PENNSYLVANIA

Individual income tax. Tax rate increased from 2.0 to 2.2 percent applicable January 1, 1978.

Corporation net income tax. Tax rate increased from 9.5 to 10.5 percent applicable January 1, 1977.

RHODE ISLAND

Individual income tax. Tax rate increased from 17 to 19 percent of Federal tax liability applicable January 1, 1978.

SOUTH CAROLINA

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1979.

SOUTH DAKOTA

General sales and gross receipt tax. Tax rate on tangible personal property increased from 4 to 5 percent effective January 1, 1978.

Alcoholic beverage sales tax. Rate increase became effective July 1, 1978.

UTAH

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon effective July 1, 1978.

VERMONT

Individual income tax. Nine percent surtax repealed applicable January 1, 1977, reducing tax rate from 27.25 to 25 percent of Federal tax liability.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective September 1, 1977.

WASHINGTON

General sales and gross receipts tax. Food products exempted from tax base effective July 1, 1978.

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 1, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1977.

WEST VIRGINIA

Motor fuel sales tax. Tax rate increased from 8.5 to 10.5 cents per gallon effective June 1, 1978.

Tobacco product sales tax. Rate increases became effective June 1, 1978.